

R I WRIGHT

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14th May 2018

Your Ref Audit

J Haste
Clerk to Glinton Parish Council
5 St Benedicts Close
GLINTON
Peterborough PE6 7LJ

Dear John

Annual Report by Internal Auditor 2017/2018

I have now completed the internal audit review of the Annual Return for the year ended 31st March 2018.

Based on the transactions carried out and in accordance with the guidelines issued by the Audit Commission, I can confirm that I have carried out the audit within those requirements.

My audit included examination, of evidence relevant to the amounts and disclosures in the Annual Return, sufficient to give reasonable assurance that the financial statements are free from material misstatement.

In my opinion the statement of accounts fairly represent the financial position of Glinton Parish Council at 31st March 2018 and its receipts and payments for the year then ended in accordance with the requirements of the Accounts and Audit Regulations.

I attach my report for your Council's attention.

Yours sincerely

[REDACTED]
R Wright

Internal Audit Report to Glinton Parish Town Council

Financial year 2017/2018

1 INTRODUCTION AND OBJECTIVE OF AUDIT

I was appointed as your Independent Internal Auditor for the year 2017/2018 and checking the guidelines of the Audit Commission have agreed the approach for the audit work required to satisfy the Audit Regulations.

2. SCOPE OF AUDIT

2.1 The Council has prepared the Accounts on the income and expenditure format with the inclusion bank reconciliation statement and supporting notes.

2.2 The annual return requires the Independent Internal Auditor to provide certification on 10 key control objectives as follows;

- Appropriate books of account have been properly kept throughout the year
- Financial Regulations have been met with proper control procedures in place relative to payments and VAT accounting
- Due consideration has been given to way in which the Boards approach risk management and the arrangements to manage the process
- Budgetary Control procedures are robust; monitored on a regular basis and properly reported to the Boards. The annual budgetary control process is correctly based
- Income is monitored in line with the budget proposals. Banking is made promptly
- Petty cash accounting is correctly administered
- Payroll accounting correctly applied and salaries paid in accordance with agreed scales
- Asset and investment registers complete and regularly updated
- Cash and bank reconciled on a regular and correct basis
- Year end accounting on the correct basis, with adequate audit trails to support the figures in the Annual Return

2.3 A systems-based audit programme of the authority has been adopted in line with the guidance set out in the draft practitioner's guide

I was able to devise a suitable programme to enable to test the key controls to form an opinion on the Councils compliance with the key controls.

3. CONCLUSION

3.1 I have tested the key control areas to assess compliance with relevant procedures and controls to be in operation during the Financial year. In respect of these, I am satisfied that in all significant respects the control objectives were being achieved throughout the Financial year to a standard adequate to meet the needs of the Council, subject to any specific matters set out below.

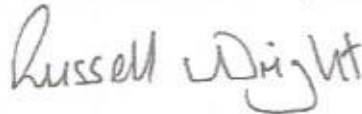
3.2 As part of my audit, I have examined documents setting out the Councils Standing Orders, Financial Regulations and the various other policies and have concluded that they are adequate for the Council's purpose and can confirm general compliance.

3.3 I can also confirm that I have examined the bank reconciliation statements at the financial year-end and found this to be accurately recorded.

3.4 The Council hold no Petty cash account.

3.5 There are no specific issues for the period of the audit that I need to draw to the attention of the Council.

I would like to thank the Clerk for his standard of presentation of records and the clarity of explanations given.



Russell Wright
Independent Internal Auditor

14th May 2018